


License Year Expires May 31 A 10% penalty is imposed if filed after March 1; also a 10% penalty is imposed if paid after June 30.	 Application Town of Warrenton Business License P.O. Drawer 341 Warrenton, Virginia 20188-0341 Type or print only – provide full information Correct any erroneous information	This is not a bill. You will receive a bill from the Finance Department due by June 30. See back of application for License Tax Rates Need Assistance? Call (540) 347-1101
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Part 1: Nature of Business:	S.I.C.:
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Part 2: Applicant Information:

Applicant Name and Mailing Address	
Applicant: Trading As: Mailing Address: City / State / Zip: Telephone: VA State Contractor # Employer No. or Social Sec. No.: Town of Warrenton Business Location: Individual [] Partnership [] Corporation []	Office Use Only Date Received: _____ Processed: _____ Account Number:
Date Began Business in Town of Warrenton: _____ For Corporations Only State of Incorporation: _____ Date of Charter if VA Corporation: _____ VA Registered Agent: _____ Address: _____ Address: _____ Telephone: _____	***Important Please Read*** Proper zoning must be met before you may legally operate a business. See back of application for additional information!!

Part 3: Statement of Gross Receipts (Refer to Back of Application for Definition – Item 6)

Builders and Developers report gross expenditures; Wholesale Merchants & Wholesale Peddlers report gross purchases

A. License Renewal

1. Gross receipts for the prior calendar year. If your business has gross receipts in more than one business license category see SPECIAL INSTRUCTIONS below. If not in business for a full calendar year go to line 2.

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2. Enter actual gross receipts, then estimate a full year's activity.

Year (20)	Actual Gross \$ <input type="text"/>	Full Year Estimate \$ <input type="text"/>
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B. Initial License

**(For New Businesses and existing Contractors
executing new contracts in the Town of Warrenton)**

1. Estimate gross receipts from the start of your business to the end of this license year.....\$

SPECIAL INSTRUCTIONS FOR BUSINESS INVOLVED IN MORE THAN ONE LICENSE CATEGORY: You may elect to report total gross receipts and have receipts taxed at the highest applicable rate, or identify gross receipts by license category as listed below:

OATH: I, the undersigned applicant, do swear (or affirm) that the foregoing information is true and correct to the best of my knowledge.

Signature of Applicant: _____ Day Telephone: (____) _____

IMPORTANT INFORMATION

1. Who must file: Any individual, partnership or corporation engaged in any business or profession or occupation in the Town of Warrenton.
2. When to file:
 - a) License applications are due on or before March 1 each year
 - b) New businesses are required to have a license when beginning business.
3. Where to file: Completed forms should be delivered or mailed to the Town of Warrenton, P.O. Drawer 341, Warrenton, VA 20188-0341.
4. If mailing address is a post office box number or other than your actual business location, please fill in the business address location.
5. Check all preprinted information for accuracy and completeness. Correct where necessary.
6. **DEFINITION:** This license is based on a statement of the gross receipts or income, calculated on a cash or accrual basis, whichever method is employed for Federal or State tax purposes. The term "Gross Receipts" shall include the gross receipts from all sales or services rendered or activities conducted within the Town, both to persons within the Town and to persons outside the Town, provided, however, that the term "Gross Receipts" shall not include dues collected by trade, business, professional services, or civic associations. You may exclude any sales, excise or gasoline tax levied by the Federal or State government.

SPECIAL NOTE TO CONTRACTORS: All contractors doing business in the Town of Warrenton are required to have a town license. Exception: If situs is in another county or town in the state of Virginia, and are licensed by their home town or county, they are not required to have a Town of Warrenton license, unless gross receipts exceed \$25,000.

PENALTY

Penalty: A penalty of 10% of the tax for late filing will apply if not filed by March 1; also if not paid by June 30, there will be an additional 10% penalty added to the tax and penalty for late filing. Interest at the rate of 10% per year will apply after that.

BUSINESS LICENSE TAX RATES: For information purposes only. A bill will be sent.

Categories of Business and Occupations whose license taxes are determined on the basis of gross receipts for the preceding calendar year.

Gross receipts means the gross of merchandise and the gross receipts from the business, occupation, trade or profession from all earnings, fees, commissions, brokerage charges and rentals, from all income whatsoever arising from, or growing out of the conduct of the business, occupation, trade or profession as defined in Chapter 9, Section 9-2 of the code of The Town of Warrenton. A list of major categories of such licenses and the rates applicable follows:

Category	Code Section	Rate of Tax on Gross Receipts
Amusements	Division 3, Section 9-101	10.0¢ per \$100
Builders & Developers	Division 3, Section 9-102	8.5¢ per \$100
Business Service	Division 3, Section 9-103	18.7¢ per \$100
Occupations		
Contractors	Division 3, Section 9-104	8.5¢ per \$100
Financial Services	Division 3, Section 9-105	29.75¢ per \$100
Personal Service	Division 3, Section 9-107	18.7¢ per \$100
Occupations		
Professional Occupations	Division 3, Section 9-108	29.75¢ per \$100
Public Utilities	Division 3, Section 9-109	1/2 of 1%
(Heat, Light & Power, Telephone)		
Real Estate Services	Division 3, Section 9-115	29.75¢ per \$100

Repair Service Occupations	Division 3, Section 9-112	18.7¢ per \$100
Retail Merchants	Division 3, Section 9-113	10.0¢ per \$100
*Vending Machine Operators	Division 2, Section 9-73	\$200 plus 11.9¢ per \$100
Wholesale Merchants	Division 3, Section 9-114	4.25¢ per \$100

License tax is greater of \$30.00 or tax computed on gross receipts above.

SPECIAL LICENSE TAX PROVISION (In addition to gross receipts tax due above)

Alcoholic Beverages	9-62(1)Wholesale Beer License	\$75.00
	9-62(2)Wholesale Wine Distributor	\$50.00
	9-62(3)Retail on-premises wine & beer – hotel restaurant or club	\$37.50
	9-62(4)Retail off-premises wine & beer	\$37.50
	9-62(5)Retail on-premises wine-hotel, restaurant or club	\$25.00
	9-62(6)Retail off-premises beer	\$25.00

For other flat rate and regulatory licenses for which the applicant may be liable see Article II of the license tax code.

*Retail merchants and other classified businesses who pay a license tax based on their gross receipts may include sales of their merchandise through coin operated vending machines owned by them and located on their premises.

If you need assistance in completing this application or have any questions regarding this License tax, please contact the Finance Department Monday through Friday between 8:30 a.m. and 4:30 p.m. at (540)347-1101 or stop by the Town Hall at 18 Court Street, Warrenton, Virginia. You will receive a bill from the Finance Department. To avoid penalty and interest, please pay full amount by June 30.

Review

THIS application must be files with the Finance Department by March 1. Payment for all licenses is due before June 30. A bill will be received form the Finance Department.

UPON RECEIPT, all license applications received by mail are reviewed for completeness. If a license application is sent back for insufficient data, this application will be treated as if it had not been filed and will be subject to all penalties and interest.

ADDITIONAL FORMS, information and assistance are available in person at the Town Hall, Finance Department, 18 Court Street (540)347-1101 or by mail: P.O. Drawer 341, Warrenton, Virginia 20188-0341.

SUPPLYING the Town with Employer I.D. No. is voluntary. Use of the individual taxpayer's social security number is for information purposes.